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IN THE HIGH COURT OF DELHI AT NEW DELHI

*Reserved on: 18th December, 2024**Date of Decision: 10th January, 2025*

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CRL.A. 785/2024

ZAFAR ABBAS @ JAFFAR

.....Appellant

Through: Mr. Sanjiv Jha, Mr. Vikash K. Singh,
Ms. Tusha Chawla, Mr. Sarthak Singh
and Mr. Sachin Bhatt, Advs.
(M:9958481375)

versus

NATIONAL INVESTIGATION AGENCYRespondent

Through: Mr. Rahul Tyagi, SPP with Mr. Jatin,
Mr. Aniket Kumar, Mr. Amit Rohila,
Advs with Insp. Sonu, CIO.

CORAM:**JUSTICE PRATHIBA M. SINGH****JUSTICE AMIT SHARMA****JUDGMENT****PRATHIBA M. SINGH, J.**

1. This hearing has been done through hybrid mode
2. The present appeal has been filed challenging the impugned order dated 2nd August, 2024 passed by Id. Additional Sessions Judge - 03, Patiala House Courts, New Delhi, in **FIR No. RC No. 30/2021/NIA/DLI** registered at P.S. NIA, New Delhi. *Vide* the impugned order the Id. Additional Sessions Judge rejected the Appellant's application seeking bail.
3. This is the third bail application filed on behalf of the Appellant which has been rejected. The first and the second bail applications were rejected by the Id. Additional Sessions Judge on 30th March, 2022 and 2nd March, 2023, respectively.



Brief background:

4. *FIR No. RC30/2021/NIA/DLI* was registered on 6th November, 2021, and is referred in the chargesheet as the ‘*Lashkar-e-Taiba* conspiracy case’. The said FIR was registered under Sections 120B, 121 & 121A of the Indian Penal Code (hereinafter “*IPC*”) and Sections 17, 18, 18B, 38 and 40 of Unlawful Activities (Prevention) Act, 1976 (hereinafter “*UAPA*”). Chargesheet had been filed on 13th May, 2022, against a total of 7 accused persons, including the Appellant.

5. The broad case of the National Investigation Agency (hereinafter “*NIA*”) is that credible information was received by the Central Government that *Lashkar-e-Taiba* (hereinafter “*LeT*”), a proscribed organisation under the UAPA, was establishing a widespread network of ‘over-ground workers’ (hereinafter “*OGWs*”) and operators for providing support for its terrorist activities in India, including in Jammu and Kashmir. The *Accused A1* – Khuram Parvez @ Khurram, *Accused A-2* – Munner Ahmed Kataria @ Munir Choudhary @ Munir Ahmed, *Accused A-3* – Arshid Ahmad Tonch @ Arshid and *Accused A-4* – Zafar Abbas @ Zafar Ali @ Zaffar @ Jaffar *i.e.*, the Appellant herein, are all alleged to be associates and running the network of OGWs of LeT in India. It is also alleged that pursuant to the conspiracy to recruit individuals as OGWs for LeT and commit terrorist acts in India, the said accused persons were in contact with their Pakistan based handler, identified as one Hyder @ Ali @ Yusuf, who is an operative of LeT.

6. As per the chargesheet, *Accused A1* was a human rights activist who was running an organization called Jammu Kashmir Coalition of Civil Society which was engaged in supporting various protestors in Kashmir and also in making provocative speeches. *Accused A-1*, *Accused A-2* and *Accused A-3*



are alleged to have been passing sensitive information in respect of vital installations of the Indian security forces to Hyder, and the Accused A-2 and Accused A-3 received monetary benefits in return for providing such sensitive information.

7. Further, it is the case of NIA that Hyder was in contact with the said accused persons through a WhatsApp account that was activated by a phone number being xxxxxx2839 that was recovered from the Appellant. The *Accused A-5* – Rambhavan Prasad and *Accused A-6* – Chandan Mahto, had provided the Appellant with pseudonymous bank accounts along with corresponding phone numbers with respective Sim cards, including the Sim card for the phone number xxxxxx2839, all of which were obtained fraudulently. The said pseudonymous bank accounts were used to make payments to Accused A-2 and Accused A-3 by the Appellant as per the directions of Hyder.

8. Thus, the case against the Appellant is based upon, *inter alia*, the connection of the Appellant with Hyder, who is also in turn alleged to be connected with all the other accused persons.

Allegations qua connection of the Appellant with Hyder (LeT Operative):

9. The allegations against the Appellant are that the Appellant had in collusion and conspiracy with Accused A-5 and Accused A-6 fraudulently obtained the SIM card from M/s. Gupta Communication in Kolkata of the said mobile number being xxxxxx2839. The same was issued in the name of one Nargis Khatoon whose biometric data was illegally taken twice by M/s. Gupta Communication to issue two numbers *i.e.*, xxxxxx2844 and xxxxxx2839, without her knowledge.



10. The said SIM card (for xxxxxx2839) was active in Gopalganj, Bihar, as per the Call Detail Records (hereinafter “CDRs”) obtained during the relevant period *i.e.*, 19th April, 2020 to 30th July, 2020. The said SIM card was given to the Appellant by Accused A-5 and Accused A-6. The other mobile numbers belonging to the Appellant have also been traced to the same location *i.e.*, Gopalganj, Bihar, where the Appellant resides. Further, it is alleged that the Appellant was in contact with three Pakistani mobile numbers being +92xxxxxx570, +92xxxxxx323 and +92xxxxxx036 with the mobile no. xxxxxx2839, during the relevant period. The mobile no. +92xxxxxx323 is suspected to have been used by Hyder to contact the Appellant.

11. Also, on the SIM card for xxxxxx2839 a WhatsApp account was activated on 17th July, 2020, using the One Time Password (hereinafter “OTP”) given by the Appellant to Haider who used the said WhatsApp account in Pakistan and was communicating with the accused persons through a Virtual Private Network (hereinafter “VPN”). The location of the mobile number xxxxxx2839 at the time when the OTP for activation of WhatsApp was received was shown as “*Abre Ala S/o Late D Isarail, Village Pipara, PO & Post Ajhagarh, District Gopalganj, Bihar (Latitude/Longitude: 263848, 84.51665)*”. The said location covers the Appellant’s residence.

Allegations qua connection of Appellant with co-accused:

12. Various Sim cards were also recovered from the Appellant that were obtained using customer application forms (hereinafter “CAFs”), which were issued in the names of third party individuals whose information was fraudulently used for the said purpose. The said SIM cards were obtained by Accused A-5 and Accused A-6 under the directions of the Appellant and were used by the Appellant in Gopalganj, Bihar, as shown in the respective CDRs.



This is also supported by the investigation in respect of Nargis Khatoon which revealed that she had obtained one SIM card from Gupta Communication in Kolkata having mobile no. xxxxxx2844, however, the said Gupta Communication had fraudulently issued another SIM card having mobile no. xxxxxx2839 using the same documents. The said SIM card for mobile no. xxxxxx2839 was provided by Accused A-5 and Accused A-6 to the Appellant as per his directions.

13. The investigation of respective bank accounts of the accused persons has revealed that Accused A-5 and Accused A-6 had obtained considerable monetary benefits from the Appellant. In addition to this, Accused A-2 and Accused A-3 have also received monetary benefits from accounts operated by the Appellant that were obtained on the basis of fraudulent documents.

14. The bank account which was used for transferring of funds by the Appellant was also mentioned in a diary seized from the house search of Accused A-5. The said diary mentioned the bank account nos., the mobile nos. including xxxxxx2839, the user ID and the password which was 'jafar123456'. The name of the account holder of the bank account in respect of the mobile nos. xxxxxx2839 was reflected as 'Soni Devi' who does not exist. However, these bank account details were given to the Appellant in order to enable him to transfer funds illegally to other OGWs of LeT, including the co-accused in the present case. The PAN cards which were used by Accused A-5 and Accused A-6 were also found to be fake.

15. After obtaining proper sanction, the NIA had also undertaken legal interception of WhatsApp accounts used by the accused persons in which it was revealed that Hyder was in touch with Accused A-2 and Accused A-3. A-2 had pointed out that A-1 had received a call from Hyder.



16. The role of the Appellant as mentioned in the charge sheet is set out below for ease of reference:

“17.34.4 ROLE OF ZAFAR ABBAS (A-4): *Zafar Abbas (A-4) is an Over Ground Worker (OGW) of Lashkar-e-Taiba (LeT), an outlawed terrorist organisation and worked for Hyder, LeT operative/handler based in Pakistan. As the part of conspiracy, based on the directions of Hyder, Zafar Abbas (A-4) procured SIM card of mobile number xxxxxx2839 from Rambhawan Prasad (A-5) and Chandan Mahato (A-6). On 17.07.2020, Zafar Abbas (A-4) after receiving OTP for activation of WhatsApp, had passed on the same to Hyder. This OTP was used by Hyder for activating WhatsApp in his mobile phone. The said WhatsApp number xxxxxx2839 was subsequently used by Hyder for communicating and receiving information from OGW's based in India including Muneer Ahmad Kataria (A-2) and Arshid Ahmad Tonch (A-3).*

During investigation, multiple mobile phones and SIM cards were seized from the possession of Zafar Abbas (A-4). During verification of these SIM cards, it was revealed that these SIM cards were obtained fraudulently by Rambhawan Prasad (A-5) and Chandan Mahato (A-6) on the directions of Zafar Abbas (A-4) and they were paid in their bank accounts by Zafar Abbas (A-4). Investigation also revealed that Zafar Abbas (A-4) was using multiple pseudonym bank accounts procured from Rambhawan Prasad (A-5) and Chandan Mahato (A-6) for layering and channelling money, on the directions of Hyder.

During scrutiny of mobile phones seized from Zafar Abbas (A-4), it was revealed that Hyder was in contact with Zafar Abbas (A-4) using various Pakistan based mobile numbers and shared numerous India based bank accounts for transfer of money.

Thereby, accused Zafar Abbas (A-4) has committed



offences under sections 120B, 109, 201 & 471 of IPC, 1860 and sections 18, 38 & 39 of UA (P) Act, 1967.

Apart from the evidences discussed above, other oral, documentary and material evidences collected and included in Annexure A, B and C establishes the complicity of Zafar Abbas (A- 4) in the instant case.”

17. Pursuant to the investigation by the NIA, the Appellant was arrested on 7th December, 2021, along with Accused A-2 and Accused A-3. The Accused A-5 and Accused A-6 were arrested on 16th December, 2021.

18. The Appellant has been in custody since the date of his arrest. The Appellant had twice preferred an application Section 439 of CrPC seeking bail before the concerned Id. Additional Sessions Judge. The said applications were rejected by the Id. Additional Sessions Judge on 30th March, 2022, and 2nd March, 2023, respectively. The said orders rejecting bail have not been challenged by the Appellant.

19. Thereafter, the Appellant on 27th March, 2024, had preferred the third bail application which was also rejected by the Id. Additional Sessions Judge *vide* the impugned order on 2nd August, 2024. Hence, the present appeal.

Submissions:

20. The submission on behalf of the Appellant is that there is no evidence which connects the mobile no. xxxxxx2839 to the Appellant. It is submitted that since the Appellant was using a keypad mobile and not a smart phone, he could not have operated the WhatsApp account. It is also his submission that the IMEI no. of the phone which was recovered from the Appellant's residence had the last four digits as 1968 and not 1960, as alleged by NIA. It is submitted by the Id. Counsel for the Appellant that the IMEI is always a constant number and the same cannot vary.



21. Further, Mr. Jha, Id. Counsel for the Appellant, highlights the fact that though the chargesheet has been filed, the charges are yet to be framed in the matter. It is submitted that the case of the Appellant would be better than the Appellant in *Javed Ali @Javed vs. National Investigation Agency, 2024:DHC:8797-DB*, wherein this Court had granted bail to the Appellant therein who was also charged for offences under 17, 18, 19, 20, 38 and 39 of UAPA. It is also submitted that there are 192 witnesses, and the trial is not likely to conclude soon.

22. On the other hand, Mr. Rahul Tyagi, Id. Special Public Prosecutor for NIA, has been at pains to point out that there is direct evidence connecting the Appellant and the LeT operative based out of Pakistan *i.e.*, Hyder. The Id. SPP has relied upon the literature from a Central Bureau of Investigation (hereinafter “CBI”) manual titled ‘*Handling of Electronic Evidence*’ (2018 edition) published by the CBI Academy, Ghaziabad, to show how IMEI nos. are generated. It is submitted that whenever IMEI nos. are reflected in the CDRs, the last digits could vary from 0 to 8. It is his submission that the Appellant is an active OGW of the LeT in India which is clear from various facts set out in the chargesheet. It is argued by the Id. SPP that there can be no doubt that the Appellant is guilty and more than a *prime facie* case has been established by the NIA.

Findings and Analysis:

23. Heard.

24. Under the UAPA, Section 2(m) defines a terrorist organization as under:

“Section 2 (m) - “terrorist organisation” means an organisation listed in the Schedule or an organisation



operating under the same name as an organisation so listed;”

25. Thus, any organization which is listed in the First Schedule under the UAPA is deemed to be a terrorist organization. Lashkar-e-Taiba appears at entry 5 of the First Schedule of the UAPA.

26. The charge-sheet against the Appellant has been filed under Sections 120B, 109, 201 & 471 of Indian Penal Code, 1860 and Sections 18, 38 and 39 of UA(P) Act, 1967. The Appellant was 25 years of age at the time when he was arrested *i.e.*, on 7th December, 2021, and he is presently 28 years of age. He is a resident of Pathra Village, Majhagarh, P.S. Gopalganj District, Bihar.

27. A perusal of the profiles of the co-accused would show that barring Accused A-1, who is over 40 years of age, all the remaining co-accused were in their 20s or 30s (except Accused A-7). Accused A-7 – Arvind Digvijay Negi was an NIA official, who is over 50 years of age.

28. It is a matter of common public knowledge that there are several terrorist organizations which are waging a war against India and are involved continuously in planning and execution of terrorist activities within India. For the said purpose, the *modus operandi* generally adopted by such terrorist organisations includes recruitment of youngsters, funding of terror by opening fraudulent bank accounts, use of digital devices for enabling communication and networking of the terrorist organisation, coordination with handlers located abroad including in countries such as Pakistan, etc. These organisations have caused immense harm, damage and loss to human life, institutions, destruction of property, etc. The UAPA is a statute which therefore, permits various measures to be taken against terrorists and terrorist organisations including freezing of assets for the purpose of protecting the



country and for prevention of terrorist acts from taking place.

29. The Appellant in the present case has been chargesheeted for commission of offences punishable under Sections 109, 120B, 201 and 471 of IPC and Sections 18, 38 and 39 of the UAPA. The Sections 18, 38 and 39 of the UAPA stipulate as under:

“18. Punishment for conspiracy, etc.—Whoever conspires or attempts to commit, or advocates, abets, advises or 3 [incites, directly or knowingly facilitates] the commission of, a terrorist act or any act preparatory to the commission of a terrorist act, shall be punishable with imprisonment for a term which shall not be less than five years but which may extend to imprisonment for life, and shall also be liable to fine.

38. Offence relating to membership of a terrorist organisation. —(1) A person, who associates himself, or professes to be associated, with a terrorist organisation with intention to further its activities, commits an offence relating to membership of a terrorist organisation: Provided that this sub-section shall not apply where the person charged is able to prove—

(a) that the organisation was not declared as a terrorist organisation at the time when he became a member or began to profess to be a member; and

(b) that he has not taken part in the activities of the organisation at any time during its inclusion in the Schedule as a terrorist organisation.

(2) A person, who commits the offence relating to membership of a terrorist organisation under sub-section (1), shall be punishable with imprisonment for a term not exceeding ten years, or with fine, or with both.

39. Offence relating to support given to a terrorist organisation.—(1) A person commits the offence relating



to support given to a terrorist organisation,—

(a) who, with intention to further the activity of a terrorist organisation,—

(i) invites support for the terrorist organization; and

(ii) the support is not or is not restricted to provide money or other property within the meaning of section 40; or

(b) who, with intention to further the activity of a terrorist organisation, arranges, manages or assists in arranging or managing a meeting which he knows is—

(i) to support the terrorist organization; or

(ii) to further the activity of the terrorist organization; or

(iii) to be addressed by a person who associates or professes to be associated with the terrorist organisation; or

(c) who, with intention to further the activity of a terrorist organisation, addresses a meeting for the purpose of encouraging support for the terrorist organisation or to further its activity

(2) A person, who commits the offence relating to support given to a terrorist organisation under sub-section (1) shall be punishable with imprisonment for a term not exceeding ten years, or with fine, or with both.”

30. A perusal of the above provisions would show that facilitating commission of a terrorist act or any act preparatory to the commission of a terrorist act, would be violative of Section 18 of UAPA. A terrorist act is defined under Section 15 of the statute to include acts that may cause or are likely to cause death or injury to persons, loss, damage or destruction to



property, disruption in the country, etc. Under Section 15(2), terrorist act would also include acts which constitutes an offence under the treaties that are notified in the second schedule of the UAPA. Thus, upon a conjoint reading of Sections 15 and 18 of UAPA, it is clear that preparation for commission of a terrorist act would also include an act which is likely to cause death, loss or damage.

31. Section 38 of UAPA deals with membership of a terrorist organization and Section 39 proscribes support to a terrorist organization. Such support could include monetary support, assistance in arranging meetings, managing meetings to support or furthering the activity of the terrorist organization, receiving money which could be used for terrorism, etc. Broadly, therefore, support to a terrorist organization either monetarily or otherwise in the form of networking, meetings, etc. is clearly prohibited.

32. In today's world of global communication, a meeting need not be merely a physical meeting. It could even be meetings, arrangement or management of meetings through electronic/digital platforms, through electronic communication, etc. Moreover, when a terrorist organization like LeT is involved, which has already taken responsibility for various terror attacks in India, the tacit or active support to such an organization cannot be condoned in any manner.

33. The evidence in the present case shows that the prosecution has been able to obtain material which reveals that the Appellant was *prima facie* conspiring with Accused A-5 and Accused A-6 as also Accused A-2 and Accused A-3. The Accused A-5 and Accused A-6 have enabled the Appellant to obtain SIM cards in the names of non-existent individuals or without the knowledge of individuals in a fraudulent manner. The phone number ending



with 2839 is being operated by the LeT operative located in Pakistan *i.e.*, Hyder. This number was found in a diary which was seized by the NIA from the premises of Accused A-5. Along with this number, a bank account which was being fraudulently operated by the Appellant was also found. The user ID and the password of the said bank account also revealed connection with the Appellant.

34. The allegations of the NIA against the Appellant are that the Appellant was involved along with Accused A-5 and Accused A-6 as also Accused A-2 and Accused A-3 in:

- i. Opening of fraudulent bank account using fake PAN cards and other documents.
- ii. Transferring of funds through the said bank accounts for various illegal and unlawful activities, including monetary benefits to other OGWs of LeT.
- iii. Enabling LeT operative Hyder to communicate with other operatives and other OGWs of LeT in India.
- iv. Distributing funds transferred through fraudulent bank accounts.
- v. Helping Hyder in recruiting more OGWs for LeT in India, etc.

The case of the NIA, therefore, is that the Appellant was an active part of LeT in India who was furthering the activity of a proscribed terrorist organization. Further, the plan of the Appellant was always to commit terrorist attacks in India.

35. The dispute being raised by the Appellant in respect of the IMEI no. of the mobile phone which was recovered from the Appellant, whether it is ending with 1960 or 1968, in the opinion of this Court, would not tilt the balance in favour of Appellant while considering grant of bail under the



UAPA. It is clear that there is, *prima facie*, sufficient other evidence on record which is contemporaneous in nature and which ties the Appellant to the mobile number being xxxxxx2839 that is being operated by the LeT operative Hyder. Thus, the connection between Appellant and Hyder is also clear from other evidence.

36. The Appellant took great pains to hide the connection between himself and the mobile number which he had provided to Hyder – the LeT operative. The activation of the WhatsApp account from the mobile number xxxxxx2839 through an OTP, which was traced back to the location where the Appellant resides, is a telltale evidence of the fact that the said mobile number xxxxxx2839 was being used by the Appellant during the relevant time.

37. The analysis of the evidence recovered by NIA would also show that said mobile no. xxxxxx2839 was used on a mobile phone with IMEI No. xxxxxxxxxxxxxx490. The said mobile phone having IMEI No. xxxxxxxxxxxxxx490 was also used for mobile number ending with 3419. The recharge of the said mobile no. xxxxxx2839 was done through a Paytm Payments Bank Account using another mobile no. xxxxxx4973. The recharge of mobile no. xxxxxx4973 was also done through the same Paytm Payments Bank Account on 2nd November, 2020. The SIM card for mobile no. xxxxxx4973 was seized from the Appellant. Further, the IMEI No. xxxxxxxxxxxxxx490 was also connected to mobile no. xxxxxx9064 between 22nd October, 2021 to 25th October, 2021. The SIM card for the said mobile number was used on four other mobile phones having IMEI numbers ending with 1170, 7480, 0360 and 1960. The mobile phone with IMEI no. xxxxxxxxxxxxxx1960 was seized from the Appellant on 7th December, 2021,



which is established from the relevant seizure memo.

38. The seizure of the said mobile phone with IMEI no. xxxxxxxxxxxx1960 is denied by the Appellant on the ground that what was seized from the Appellant was a Samsung Duo Keypad mobile bearing IMEI no. xxxxxxxxxxxx1968. However, the mere fact that the mobile phone which was seized from the Appellant was a keypad mobile phone and not a smart phone, would not help the Appellant, as it is a matter of common knowledge that a WhatsApp account can be operated on a phone with a different SIM card or mobile number which does not match with the SIM card or mobile number being used on the said phone. All that is needed for activation and use of the WhatsApp account corresponding to a particular mobile number would be the OTP sent on the said number, which clearly the Appellant could have received even on his keypad phone. Moreover, the evidence of recharging of mobile number xxxxxx2839 number through Paytm Payments Bank account by the Appellant is also a second telltale sign which cannot be ignored.

39. The chain of events from the purchase of mobile numbers under a fraudulent name, transfer of the SIM cards through Accused A5 and Accused A6 to the Appellant, use of the said SIM card in Gopalganj, Bihar, activation of WhatsApp in Gopalganj, Bihar by receiving of OTP, recharge of the same through a mobile phone which was in the possession of the Appellant clearly establishes the chain of events linking the Appellant with co-accused as also with Hyder.

40. The SIM cards with mobile numbers xxxxxx4973 along with mobile phone having IMEI no ending with 1960 were seized from the Appellant on 7th December, 2021. The CDRs, the location, etc., have all been, *prima facie*, established through the evidence received from the respective telecom



companies. On the date when the WhatsApp account of mobile number xxxxxx2839 was activated on 17th July, 2020 at IST 20:30:42, the latitude/longitude measurement showed the location at which the OTP was received as the Appellant's residence.

41. Further, the manner in which the fake PAN cards have been found from Accused A-5, the suspicious transactions that have been detected through bank accounts which were being operated by the Appellant and monies provided to Accused A-5 and Accused A-6, prima facie establishes that the Appellant was funding unlawful activities of Accused A-5 and Accused A-6.

42. The above evidence clearly satisfies the tests under Section 43D(5) of the UAPA and *prima facie*, the Appellant has been unable to show his innocence at this stage. In fact, the chain of evidence establishes his connection with the LeT including its handlers and operators.

43. It is also noted that the first and the second bail applications on behalf of the Appellant have already been dismissed. In the second bail order, it was held as under:

*“15. The argument of ld. Counsel for accused/applicant that there is no evidence at all, to my mind does not sustain atleast for the purpose of deciding the bail application. Moreover submissions with regard to fabrication of search cum seizure memo (D-35), is also not sustainable for the simple reason that very contents of the said document is same. The signatures of Ravi Kant Kumar Yadav at different places may be due to printing issues. Even otherwise it has not been pointed out as to how merely because in the place where witness has signed makes the document to be unreliable when contents are otherwise same. **Moreover this court cannot go into detailed scrutiny of documents at the stage of bail application. This court would refrain from***



going much into merits of the matter. However I, find that there is sufficient material available on record to show that accusation against the accused appears to be prima facie true. As such I find that second bail application of accused/ applicant is also liable to be dismissed. Same accordingly stands dismissed.”

44. The said order has not been challenged.

45. Under these circumstances, this Court is of the opinion that the impugned order does not warrant any interference.

46. The appeal is, accordingly, dismissed. Pending applications, if any, are also dismissed.

47. Needless to state that all the observations made in this judgment are to satisfy this Court whether a *prima facie* case for bail is made out or not *qua* the present Appellant. Nothing mentioned hereinabove is an opinion on the merits of the case of the Appellant or other Accused and the observations made herein are for the purpose of present appeal.

48. Copy of this judgment be communicated to the concerned Jail Superintendent for necessary information and compliance.

49. Judgment be uploaded on the website of this Court, *forthwith*.

**PRATHIBA M. SINGH
JUDGE**

**AMIT SHARMA
JUDGE**

JANUARY 10, 2024
dj/Rahul/ms